



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Susan Peavoy
DOCKET NO.: 21-02071.001-R-1
PARCEL NO.: 16-29-320-009

The parties of record before the Property Tax Appeal Board are Susan Peavoy, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$41,183
IMPR.: \$90,194
TOTAL: \$131,377

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story dwelling of brick exterior construction containing 1,555 square feet of living area. The dwelling was built in 1958 and is approximately 63 years old. Features of the home include a lower level,¹ central air conditioning, and an attached garage with 484 square feet of building area. The property has a site with approximately 8,160 square feet of land area and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with 1-story dwellings of brick exterior construction that range in size

¹ The board of review submitted a copy of the subject's property record card containing a sketch of the subject property depicting the dwelling has a 720 square foot lower level and an 835 square foot concrete slab foundation.

from 1,176 to 1,485 square feet of living area. The dwellings are 54 to 64 years old. Each comparable is reported to have a basement/lower level ranging in size from 644 to 1,241 square feet that has finished area ranging in size from 644 to 728 square feet. Comparables #1 and #2 each have a detached garage with either 528 or 542 square feet of building area. Comparable #3 and #4 are reported to have garages described as "None/528" and "Attached/0", respectively. The comparables have improvement assessments ranging from \$46,517 to \$72,023 or from \$39.56 to \$52.51 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,377. The subject property has an improvement assessment of \$90,194 or \$58.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with 1-story dwellings of brick and wood siding or brick exterior construction ranging in size from 1,443 to 1,680 square feet of living area. The dwellings were built from 1955 to 1967. Comparable #1 has an effective year built of 1958. The comparables each have a lower level, central air conditioning, a fireplace, and an attached garage ranging in size from 420 to 650 square feet of building area. The comparables have improvement assessments ranging from \$91,007 to \$105,790 or from \$62.24 to \$64.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #4 due to significant differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity are appellant's comparables #2 and #3 as well as the board of review comparables which are most similar to the subject in dwelling size with varying degrees of similarity in location, age, and features. These comparables have improvement assessments ranging from \$60,819 to \$105,790 or \$40.96 to 64.12 per square foot of living area. The subject's improvement assessment of \$90,194 or \$58.00 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

July 18, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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